



Supplemental Information

Fontana
Little League Park
Fontana

Rialto

Southwest Little
League Park

Bloomington

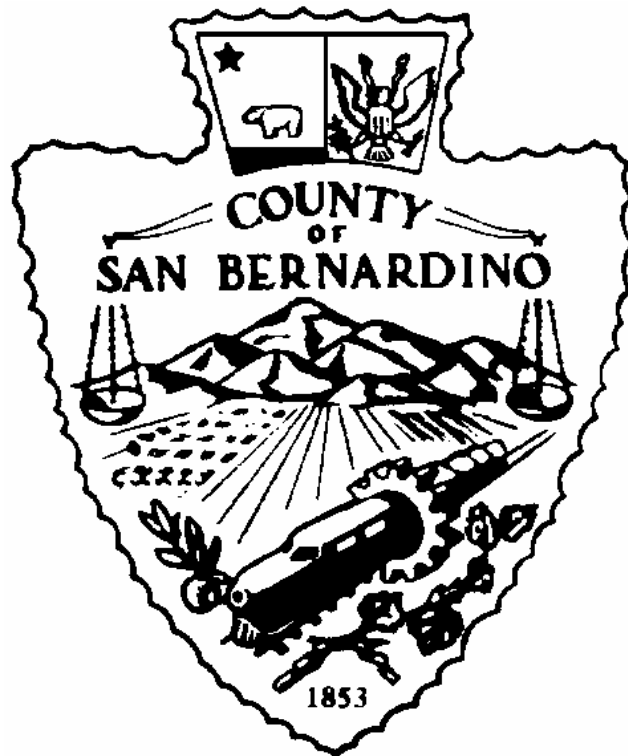
Red Park

Colton

Credit Ave



Combined Financial Statements Nonmajor Governmental Funds



COUNTY OF SAN BERNARDINO
COMBINED BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2005 (IN THOUSANDS)

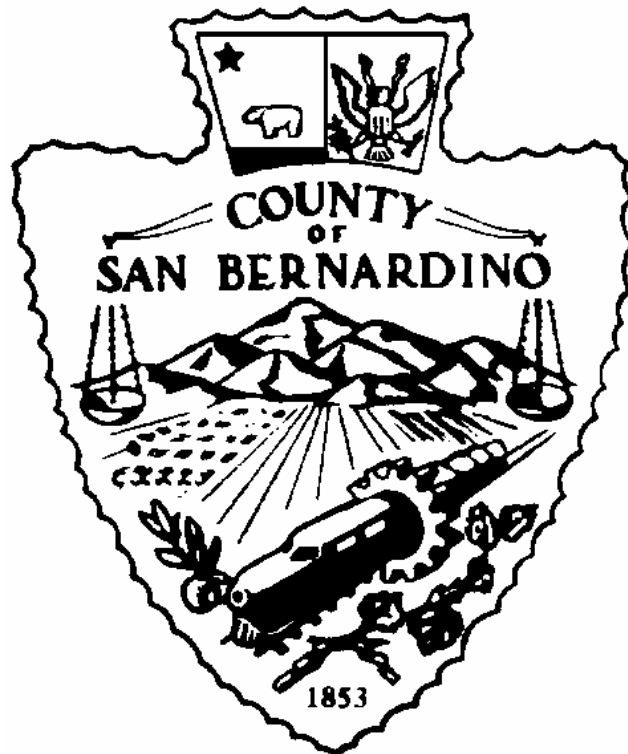
	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
ASSETS					
CASH AND CASH EQUIVALENTS (NOTE 6)	\$ 241,567	\$ 19,451	\$ 59,557	\$ 479	\$ 321,054
INVESTMENTS (NOTE 6)	-	11,229	-	-	11,229
ACCOUNTS RECEIVABLES - NET	421	-	40	-	461
TAXES RECEIVABLE	9,708	-	-	-	9,708
INTEREST RECEIVABLE	-	211	7	-	218
OTHER RECEIVABLES	331	-	-	-	331
DUE FROM OTHER FUNDS (NOTE 7)	12,872	1,559	1,227	3	15,661
DUE FROM OTHER GOVERNMENTS	22,875	-	179	-	23,054
INVENTORIES	214	-	-	-	214
PREPAID ITEMS	23	-	-	-	23
INTERFUND RECEIVABLE (NOTE 7)	400	-	-	-	400
RESTRICTED CASH AND INVESTMENTS (NOTES 6 & 8)	173	-	-	-	173
TOTAL ASSETS	<u>\$ 288,584</u>	<u>\$ 32,450</u>	<u>\$ 61,010</u>	<u>\$ 482</u>	<u>\$ 382,526</u>
LIABILITIES AND FUND BALANCES					
ACCOUNTS PAYABLE	7,027	1,731	870	-	9,628
SALARIES AND BENEFITS PAYABLE	7,471	-	-	-	7,471
DUE TO OTHER FUNDS (NOTE 7)	14,778	-	629	-	15,407
DUE TO OTHER GOVERNMENTS	1,891	-	325	-	2,216
OTHER ACCRUED LIABILITIES	809	-	-	-	809
DEFERRED REVENUE	4,806	-	-	-	4,806
INTERFUND PAYABLE (NOTE 7)	650	-	-	-	650
TOTAL LIABILITIES	<u>37,432</u>	<u>1,731</u>	<u>1,824</u>	<u>-</u>	<u>40,987</u>
FUND BALANCES:					
RESERVED:					
ENCUMBRANCES	45,707	-	5,829	-	51,536
PREPAID ITEMS	23	-	-	-	23
NONCURRENT INTERFUND RECEIVABLES	400	-	-	-	400
INVENTORIES	214	-	-	-	214
OTHER RESERVES	-	-	-	-	-
DEBT SERVICE	-	30,719	-	-	30,719
ENDOWMENT FUNDS	-	-	-	-	-
UNRESERVED:					
UNDESIGNATED	204,808	-	53,357	482	258,647
TOTAL FUND BALANCES	<u>251,152</u>	<u>30,719</u>	<u>59,186</u>	<u>482</u>	<u>341,539</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 288,584</u>	<u>\$ 32,450</u>	<u>\$ 61,010</u>	<u>\$ 482</u>	<u>\$ 382,526</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
 COMBINED - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

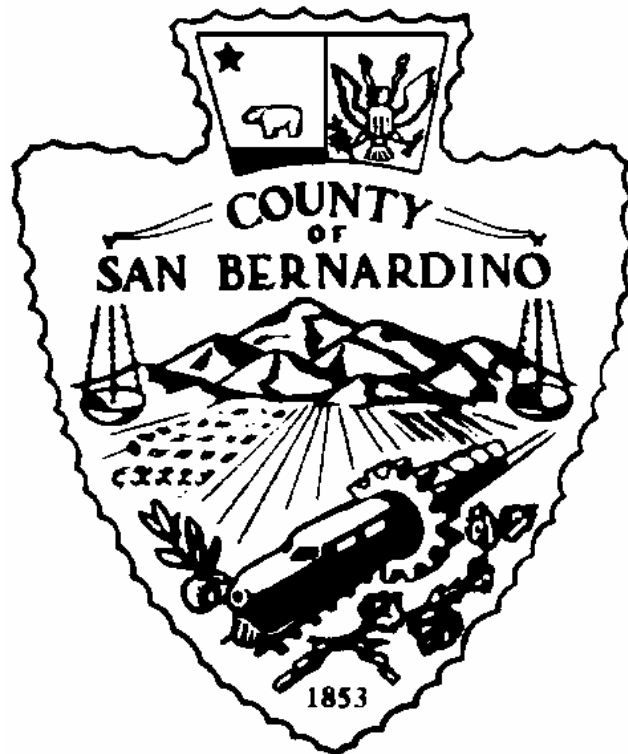
	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS
REVENUES					
TAXES	\$ 86,984	\$ 3,427	\$ 7	\$ -	\$ 90,418
LICENSES, PERMITS AND FRANCHISES	235	-	-	-	235
FINES, FORFEITURES AND PENALTIES	9,947	-	-	-	9,947
REVENUES FROM USE OF MONEY AND PROPERTY	9,297	4,207	338	2	13,844
AID FROM OTHER GOVERNMENTAL AGENCIES	188,790	-	6,129	-	194,919
CHARGES FOR CURRENT SERVICES	35,789	-	45	-	35,834
OTHER REVENUES	39,680	2,027	1,774	15	43,496
					-
TOTAL REVENUES	370,722	9,661	8,293	17	388,693
EXPENDITURES:					
CURRENT:					
GENERAL GOVERNMENT	10,506	508	858	-	11,872
PUBLIC PROTECTION	162,471	-	-	-	162,471
PUBLIC WAYS AND FACILITIES	45,257	-	-	-	45,257
HEALTH AND SANITATION	4,696	-	-	-	4,696
PUBLIC ASSISTANCE	81,992	-	-	-	81,992
EDUCATION	13,083	-	-	78	13,161
RECREATION AND CULTURAL SERVICES	7,466	-	-	-	7,466
DEBT SERVICE					
PRINCIPAL	1,754	29,845	-	-	31,599
INTEREST AND FISCAL CHARGES	329	41,244	-	-	41,573
CAPITAL OUTLAY	23,911	-	20,844	-	44,755
TOTAL EXPENDITURES	351,465	71,597	21,702	78	444,842
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	19,257	(61,936)	(13,409)	(61)	(56,149)
OTHER FINANCING SOURCES (USES):					
TRANSFERS TO OTHER FUNDS (NOTE 7)	(48,983)	(2,961)	(213)	-	(52,157)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	22,878	55,423	51,233	-	129,534
LONG-TERM DEBT ISSUED	940	-	-	-	940
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTE 11 & 12)	403	-	-	-	403
SALE OF CAPITAL ASSETS	4,256	-	-	-	4,256
TOTAL OTHER FINANCING SOURCES AND (USES)	(20,506)	52,462	51,020	-	82,976
NET CHANGE IN FUND BALANCE	(1,249)	(9,474)	37,611	(61)	26,827
FUND BALANCE, JULY 1, 2004	252,401	40,193	21,575	543	314,712
FUND BALANCE, JUNE 30, 2005	<u>\$ 251,152</u>	<u>\$ 30,719</u>	<u>\$ 59,186</u>	<u>\$ 482</u>	<u>\$ 341,539</u>

See accompanying independent auditor's report.





Combining Financial Statements Nonmajor Governmental Funds



NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS DESCRIPTIONS

TRANSPORTATION

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

COUNTY FREE LIBRARY

The County Free Library Fund provides public library services through a network of 29 branches to all of the unincorporated areas and 18 of the cities within the County. Two bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The fund is financed principally from property taxes.

ECONOMIC AND COMMUNITY DEVELOPMENT

The Economic and Community Development Fund accounts for Federal Community Development Block Grants. These grants are used to develop viable urban communities by providing decent housing, suitable living environments and economic opportunities for low and moderate income individuals.

AGING AND ADULT SERVICES

The Aging and Adult Services Fund accounts for services provided to the County's elderly through senior citizen programs financed primarily by state aid.

JOBS AND EMPLOYMENT SERVICES

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

MICROGRAPHICS FEES

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

COUNTY SERVICE AREAS

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

COURTHOUSE TEMPORARY CONSTRUCTION

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

FLOOD CONTROL DISTRICT

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

TOBACCO TAX PROGRAM

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

SPECIAL AVIATION

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Local Law Enforcement block grant from the U.S. Department of Justice accounts for the purpose of reducing crime and improving public safety.

PRESCHOOL SERVICES DEPARTMENT

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

SHERIFF'S SPECIAL PROJECTS

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

SPECIAL TRANSPORTATION

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

REDEVELOPMENT AGENCY

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaïne project and low and moderate-income housing.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.

DEBT SERVICE FUNDS DESCRIPTIONS

REDEVELOPMENT AGENCY BONDS

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

PENSION OBLIGATION BONDS

The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS - Continued

CAPITAL PROJECTS FUNDS DESCRIPTIONS

CAPITAL IMPROVEMENTS

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

COUNTY SERVICE AREAS

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

REDEVELOPMENT AGENCY

This fund is used to account for establishing one or more redevelopment projects areas of the County.

PERMANENT FUNDS DESCRIPTIONS

Barstow Cemetery Endowment Care Fund - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and are used to defray the actual costs of care and maintenance of the cemetery.

Lucerne Valley Cemetery Endowment Care Fund - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and are used to defray the actual costs of care and maintenance of the cemetery.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2005 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 241,567	\$ 17,556	\$ 1,346	\$ 19,887
ACCOUNTS RECEIVABLE - NET	421	-	-	-
TAXES RECEIVABLE	9,708	-	1,083	10
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	331	-	-	-
DUE FROM OTHER FUNDS	12,872	608	-	140
DUE FROM OTHER GOVERNMENTS	22,875	1,099	-	-
INVENTORIES	214	214	-	-
PREPAID ITEMS	23	-	-	-
INTERFUND RECEIVABLE	400	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	173	-	-	-
TOTAL ASSETS	<u>\$ 288,584</u>	<u>\$ 19,477</u>	<u>\$ 2,429</u>	<u>\$ 20,037</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	7,027	626	289	-
SALARIES AND BENEFITS PAYABLE	7,471	1,390	503	238
DUE TO OTHER FUNDS	14,778	192	3	474
DUE TO OTHER GOVERNMENTS	1,891	-	-	-
OTHER ACCRUED LIABILITIES	809	-	-	-
DEFERRED REVENUE	4,806	-	528	5
INTERFUND PAYABLE	650	-	-	-
TOTAL LIABILITIES	<u>37,432</u>	<u>2,208</u>	<u>1,323</u>	<u>717</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	45,707	20,579	36	3,200
RESERVED FOR PREPAID ITEMS	23	-	-	-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	400	-	-	-
RESERVED FOR INVENTORIES	214	214	-	-
OTHER RESERVES	-	-	-	-
UNRESERVED:				
UNDESIGNATED	204,808	(3,524)	1,070	16,120
TOTAL FUND BALANCE	<u>251,152</u>	<u>17,269</u>	<u>1,106</u>	<u>19,320</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 288,584</u>	<u>\$ 19,477</u>	<u>\$ 2,429</u>	<u>\$ 20,037</u>

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ 1,543	\$ 491	\$ 14,942	\$ 26,916
3	-	-	244
-	-	-	2,324
-	-	-	-
-	-	-	307
8	117	79	3,453
1,681	374	-	7,204
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 3,235</u>	<u>\$ 982</u>	<u>\$ 15,021</u>	<u>\$ 40,448</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
INTERFUND RECEIVABLE
RESTRICTED CASH AND CASH EQUIVALENTS
TOTAL ASSETS

31	310	246	1,435
48	456	29	3,322
1,765	-	6	3,054
-	-	-	28
-	-	-	809
-	-	-	1,133
-	-	-	400
<u>1,844</u>	<u>766</u>	<u>281</u>	<u>10,181</u>
-	104	940	4,901
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,391</u>	<u>112</u>	<u>13,800</u>	<u>25,366</u>
<u>1,391</u>	<u>216</u>	<u>14,740</u>	<u>30,267</u>
<u>\$ 3,235</u>	<u>\$ 982</u>	<u>\$ 15,021</u>	<u>\$ 40,448</u>

LIABILITIES AND FUND BALANCE
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
INTERFUND PAYABLE
TOTAL LIABILITIES
FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR PREPAID ITEMS
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
UNDESIGNATED
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2005 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 2	\$ 1	\$ 48,500	\$ 3,478
ACCOUNTS RECEIVABLE - NET	-	-	-	-
TAXES RECEIVABLE	-	-	2,737	2,398
INTEREST RECEIVABLE	-	-	-	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	9	11	548	1,502
DUE FROM OTHER GOVERNMENTS	184	229	9,215	277
INVENTORIES	-	-	-	-
PREPAID ITEMS	-	-	-	-
INTERFUND RECEIVABLE	-	-	400	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	173	-
TOTAL ASSETS	<u>\$ 195</u>	<u>\$ 241</u>	<u>\$ 61,573</u>	<u>\$ 7,655</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	-	-	1,230	41
SALARIES AND BENEFITS PAYABLE	-	-	667	37
DUE TO OTHER FUNDS	188	232	293	482
DUE TO OTHER GOVERNMENTS	-	-	1,250	58
OTHER ACCRUED LIABILITIES	-	-	-	-
DEFERRED REVENUE	-	-	1,395	1,169
INTERFUND PAYABLE	-	-	-	-
TOTAL LIABILITIES	<u>188</u>	<u>232</u>	<u>4,835</u>	<u>1,787</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	7,134	167
RESERVED FOR PREPAID ITEMS	-	-	-	-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	400	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	-
UNRESERVED:				
UNDESIGNATED	<u>7</u>	<u>9</u>	<u>49,204</u>	<u>5,701</u>
TOTAL FUND BALANCE	<u>7</u>	<u>9</u>	<u>56,738</u>	<u>5,868</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 195</u>	<u>\$ 241</u>	<u>\$ 61,573</u>	<u>\$ 7,655</u>

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION
\$ 847	\$ 149	\$ 311	\$ 4,929
-	-	-	24
153	-	-	-
-	-	-	-
-	-	-	-
118	2	-	552
-	28	13	-
-	-	-	-
-	-	23	-
-	-	-	-
-	-	-	-
<u>\$ 1,118</u>	<u>\$ 179</u>	<u>\$ 347</u>	<u>\$ 5,505</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
INTERFUND RECEIVABLE
RESTRICTED CASH AND CASH EQUIVALENTS
TOTAL ASSETS

-	-	28	170
64	-	-	-
-	17	-	38
-	-	41	-
-	-	-	-
74	-	12	-
-	-	-	-
<u>138</u>	<u>17</u>	<u>81</u>	<u>208</u>
-	-	-	1,520
-	-	23	-
-	-	-	-
-	-	-	-
-	-	-	-
980	162	243	3,777
<u>980</u>	<u>162</u>	<u>266</u>	<u>5,297</u>
<u>\$ 1,118</u>	<u>\$ 179</u>	<u>\$ 347</u>	<u>\$ 5,505</u>

LIABILITIES AND FUND BALANCE
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
INTERFUND PAYABLE
TOTAL LIABILITIES
FUND BALANCE:
RESERVED:
RESERVED FOR ENCUMBRANCES
RESERVED FOR PREPAID ITEMS
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES
UNRESERVED:
UNDESIGNATED
TOTAL FUND BALANCE
TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2005 (IN THOUSANDS)

PAGE 3 OF 3

	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 163	\$ 475	\$ 6,763
ACCOUNTS RECEIVABLE - NET	-	-	150
TAXES RECEIVABLE	-	28	-
INTEREST RECEIVABLE	-	-	-
OTHER RECEIVABLES	-	-	8
DUE FROM OTHER FUNDS	1	5	1,457
DUE FROM OTHER GOVERNMENTS	-	1,096	230
INVENTORIES	-	-	-
PREPAID ITEMS	-	-	-
INTERFUND RECEIVABLE	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-
TOTAL ASSETS	<u>\$ 164</u>	<u>\$ 1,604</u>	<u>\$ 8,608</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	38	1,479	440
SALARIES AND BENEFITS PAYABLE	-	-	2
DUE TO OTHER FUNDS	63	-	2,035
DUE TO OTHER GOVERNMENTS	-	-	-
OTHER ACCRUED LIABILITIES	-	-	-
DEFERRED REVENUE	-	14	-
INTERFUND PAYABLE	-	-	250
TOTAL LIABILITIES	<u>101</u>	<u>1,493</u>	<u>2,727</u>
FUND BALANCE:			
RESERVED:			
RESERVED FOR ENCUMBRANCES	-	249	445
RESERVED FOR PREPAID ITEMS	-	-	-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	-	-	-
RESERVED FOR INVENTORIES	-	-	-
OTHER RESERVES	-	-	-
UNRESERVED:			
UNDESIGNATED	63	(138)	5,436
TOTAL FUND BALANCE	<u>63</u>	<u>111</u>	<u>5,881</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 164</u>	<u>\$ 1,604</u>	<u>\$ 8,608</u>

See accompanying independent auditor's report.

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE	ASSETS
\$ 21,872	\$ 13,719	\$ 57,677	CASH AND CASH EQUIVALENTS
-	-	-	ACCOUNTS RECEIVABLE - NET
784	-	191	TAXES RECEIVABLE
-	-	-	INTEREST RECEIVABLE
-	-	16	OTHER RECEIVABLES
126	297	3,839	DUE FROM OTHER FUNDS
101	-	1,144	DUE FROM OTHER GOVERNMENTS
-	-	-	INVENTORIES
-	-	-	PREPAID ITEMS
-	-	-	INTERFUND RECEIVABLE
-	-	-	RESTRICTED CASH AND CASH EQUIVALENTS
<u>\$ 22,883</u>	<u>\$ 14,016</u>	<u>\$ 62,867</u>	TOTAL ASSETS
			LIABILITIES AND FUND BALANCE
			LIABILITIES:
148	48	468	ACCOUNTS PAYABLE
-	45	670	SALARIES AND BENEFITS PAYABLE
179	1,163	4,594	DUE TO OTHER FUNDS
-	-	514	DUE TO OTHER GOVERNMENTS
-	-	-	OTHER ACCRUED LIABILITIES
383	-	93	DEFERRED REVENUE
-	-	-	INTERFUND PAYABLE
<u>710</u>	<u>1,256</u>	<u>6,339</u>	TOTAL LIABILITIES
			FUND BALANCE:
			RESERVED:
2,168	-	4,264	RESERVED FOR ENCUMBRANCES
-	-	-	RESERVED FOR PREPAID ITEMS
-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
-	-	-	RESERVED FOR INVENTORIES
-	-	-	OTHER RESERVES
<u>20,005</u>	<u>12,760</u>	<u>52,264</u>	UNRESERVED:
<u>22,173</u>	<u>12,760</u>	<u>56,528</u>	UNDESIGNATED
<u>\$ 22,883</u>	<u>\$ 14,016</u>	<u>\$ 62,867</u>	TOTAL FUND BALANCE
			TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 86,984	\$ -	\$ 9,702	\$ 91
LICENSES, PERMITS AND FRANCHISES	235	189	-	-
FINES, FORFEITURES AND PENALTIES	9,947	-	-	4
REVENUES FROM USE OF MONEY AND PROPERTY	9,297	490	-	689
AID FROM OTHER GOVERNMENTAL AGENCIES	188,790	34,710	762	16,545
CHARGES FOR CURRENT SERVICES	35,789	975	1,008	-
OTHER REVENUES	39,680	657	802	5,051
TOTAL REVENUES	370,722	37,021	12,274	22,380
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	10,506	-	-	-
PUBLIC PROTECTION	162,471	-	-	-
PUBLIC WAYS AND FACILITIES	45,257	38,100	-	-
HEALTH AND SANITATION	4,696	-	-	-
PUBLIC ASSISTANCE	81,992	-	-	20,172
EDUCATION	13,083	-	13,083	-
RECREATION AND CULTURAL SERVICES	7,466	-	-	-
DEBT SERVICE:				
PRINCIPAL	1,754	880	46	-
INTEREST AND FISCAL CHARGES	329	177	68	-
CAPITAL OUTLAY	23,911	1,933	119	-
TOTAL EXPENDITURES	351,465	41,090	13,316	20,172
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	19,257	(4,069)	(1,042)	2,208
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(48,983)	(571)	(253)	(1,542)
TRANSFERS FROM OTHER FUNDS	22,878	1,682	762	-
LONG-TERM DEBT ISSUED	940	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	403	-	-	-
SALE OF CAPITAL ASSETS	4,256	893	5	-
TOTAL OTHER FINANCING SOURCES (USES)	(20,506)	2,004	514	(1,542)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,249)	(2,065)	(528)	666
FUND BALANCE (DEFICIT), JULY 1, 2004	252,401	19,334	1,634	18,654
FUND BALANCE, JUNE 30, 2005	\$ 251,152	\$ 17,269	\$ 1,106	\$ 19,320

See accompanying independent auditor's report.

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS	
\$ -	\$ -	\$ -	\$ 20,715	REVENUES:
-	-	-	-	TAXES
-	-	-	59	LICENSES, PERMITS AND FRANCHISES
18	189	-	564	FINES, FORFEITURES AND PENALTIES
3,076	13,348	-	23,363	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	6,443	15,278	AID FROM OTHER GOVERNMENTAL AGENCIES
3	2	-	5,319	CHARGES FOR CURRENT SERVICES
				OTHER REVENUES
3,097	13,539	6,443	65,298	TOTAL REVENUES
				EXPENDITURES:
-	-	5,323	261	CURRENT:
-	-	-	52,483	GENERAL GOVERNMENT
-	-	-	1,544	PUBLIC PROTECTION
3,941	12,872	-	-	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
-	-	-	947	EDUCATION
-	-	-	-	RECREATION AND CULTURAL SERVICES
-	-	-	106	DEBT SERVICE:
-	-	-	22	PRINCIPAL
-	50	723	5,948	INTEREST AND FISCAL CHARGES
3,941	12,922	6,046	61,311	CAPITAL OUTLAY
(844)	617	397	3,987	TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
(21)	(193)	(152)	(9,582)	OTHER FINANCING SOURCES (USES):
869	-	-	12,525	TRANSFERS TO OTHER FUNDS
-	-	-	-	TRANSFERS FROM OTHER FUNDS
-	-	-	403	LONG-TERM DEBT ISSUED
-	-	-	47	INCEPTION OF CAPITAL LEASE OBLIGATIONS
848	(193)	(152)	3,393	SALE OF CAPITAL ASSETS
				TOTAL OTHER FINANCING SOURCES (USES)
4	424	245	7,380	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
1,387	(208)	14,495	22,887	FUND BALANCE (DEFICIT), JULY 1, 2004
\$ 1,391	\$ 216	\$ 14,740	\$ 30,267	FUND BALANCE, JUNE 30, 2005

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 24,509	\$ 21,468
LICENSES, PERMITS AND FRANCHISES	-	-	46	-
FINES, FORFEITURES AND PENALTIES	2,146	2,638	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	18	22	2,480	45
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	17,477	1,503
CHARGES FOR CURRENT SERVICES	-	-	137	3,275
OTHER REVENUES	2	3	1,877	664
TOTAL REVENUES	2,166	2,663	46,526	26,955
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	62,936	24,833
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	722	-
INTEREST AND FISCAL CHARGES	-	-	34	-
CAPITAL OUTLAY	-	-	25	1,459
TOTAL EXPENDITURES	-	-	63,717	26,292
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,166	2,663	(17,191)	663
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(2,162)	(2,657)	(299)	(1,812)
TRANSFERS FROM OTHER FUNDS	-	-	306	1,292
LONG-TERM DEBT ISSUED	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF CAPITAL ASSETS	-	-	3,260	32
TOTAL OTHER FINANCING SOURCES (USES)	(2,162)	(2,657)	3,267	(488)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	4	6	(13,924)	175
FUND BALANCE (DEFICIT), JULY 1, 2004	3	3	70,662	5,693
FUND BALANCE, JUNE 30, 2005	\$ 7	\$ 9	\$ 56,738	\$ 5,868

See accompanying independent auditor's report.

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 1,374	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
-	-	-	-	LICENSES, PERMITS AND FRANCHISES
27	5	134	508	FINES, FORFEITURES AND PENALTIES
31	1,479	-	6,762	REVENUES FROM USE OF MONEY AND PROPERTY
670	-	-	2	AID FROM OTHER GOVERNMENTAL AGENCIES
13	3	-	20	CHARGES FOR CURRENT SERVICES
				OTHER REVENUES
2,115	1,487	134	7,292	TOTAL REVENUES
				EXPENDITURES:
-	-	146	-	CURRENT:
-	-	-	-	GENERAL GOVERNMENT
-	-	-	-	PUBLIC PROTECTION
-	1,529	7	253	PUBLIC WAYS AND FACILITIES
-	-	-	-	HEALTH AND SANITATION
-	-	-	-	PUBLIC ASSISTANCE
1,775	-	-	-	EDUCATION
				RECREATION AND CULTURAL SERVICES
-	-	-	-	DEBT SERVICE:
-	-	-	-	PRINCIPAL
-	-	-	-	INTEREST AND FISCAL CHARGES
-	-	40	7,260	CAPITAL OUTLAY
1,775	1,529	193	7,513	TOTAL EXPENDITURES
340	(42)	(59)	(221)	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
				OTHER FINANCING SOURCES (USES):
(17)	-	(83)	-	TRANSFERS TO OTHER FUNDS
-	-	-	513	TRANSFERS FROM OTHER FUNDS
-	-	-	-	LONG-TERM DEBT ISSUED
-	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
10	-	-	-	SALE OF CAPITAL ASSETS
(7)	-	(83)	513	TOTAL OTHER FINANCING SOURCES (USES)
				EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
333	(42)	(142)	292	
647	204	408	5,005	FUND BALANCE (DEFICIT), JULY 1, 2004
\$ 980	\$ 162	\$ 266	\$ 5,297	FUND BALANCE, JUNE 30, 2005

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

PAGE 3 OF 3

	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:			
TAXES	\$ -	257	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	4	19	210
AID FROM OTHER GOVERNMENTAL AGENCIES	114	37,357	7,183
CHARGES FOR CURRENT SERVICES	-	-	2,367
OTHER REVENUES	1	32	3,060
TOTAL REVENUES	119	37,665	12,820
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	232	-	10,588
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	37,504	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	22	-	3,114
TOTAL EXPENDITURES	254	37,504	13,702
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(135)	161	(882)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS (NOTE 7)	-	(150)	(3,205)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(150)	(3,205)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(135)	11	(4,087)
FUND BALANCE (DEFICIT), JULY 1, 2004	198	100	9,968
FUND BALANCE, JUNE 30, 2005	\$ 63	\$ 111	\$ 5,881

See accompanying independent auditor's report.

SPECIAL TRANSPORTATION	REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE	
\$ 7,035	\$ 130	\$ 1,703	REVENUES:
-	-	-	TAXES
-	-	5,100	LICENSES, PERMITS AND FRANCHISES
369	274	3,232	FINES, FORFEITURES AND PENALTIES
-	-	25,080	REVENUES FROM USE OF MONEY AND PROPERTY
2,181	-	3,453	AID FROM OTHER GOVERNMENTAL AGENCIES
47	-	22,124	CHARGES FOR CURRENT SERVICES
			OTHER REVENUES
<u>9,632</u>	<u>404</u>	<u>60,692</u>	TOTAL REVENUES
			EXPENDITURES:
-	2,631	2,145	CURRENT:
-	-	11,399	GENERAL GOVERNMENT
4,894	-	466	PUBLIC PROTECTION
-	-	3,160	PUBLIC WAYS AND FACILITIES
-	-	7,503	HEALTH AND SANITATION
-	-	-	PUBLIC ASSISTANCE
-	-	4,744	EDUCATION
-	-	-	RECREATION AND CULTURAL SERVICES
-	-	-	DEBT SERVICE:
-	-	28	PRINCIPAL
-	141	3,077	INTEREST AND FISCAL CHARGES
			CAPITAL OUTLAY
<u>4,894</u>	<u>2,772</u>	<u>32,522</u>	TOTAL EXPENDITURES
<u>4,738</u>	<u>(2,368)</u>	<u>28,170</u>	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
			OTHER FINANCING SOURCES (USES):
-	(225)	(26,059)	TRANSFERS TO OTHER FUNDS
-	2,539	2,390	TRANSFERS FROM OTHER FUNDS
-	940	-	LONG-TERM DEBT ISSUED
-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
-	-	9	SALE OF CAPITAL ASSETS
	<u>3,254</u>	<u>(23,660)</u>	TOTAL OTHER FINANCING SOURCES (USES)
			EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
4,738	886	4,510	
17,435	11,874	52,018	FUND BALANCE (DEFICIT), JULY 1, 2004
<u>\$ 22,173</u>	<u>\$ 12,760</u>	<u>\$ 56,528</u>	FUND BALANCE, JUNE 30, 2005

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 19,451	\$ -	\$ 5,581	\$ 13,870
INVESTMENTS	11,229	1,607	8,014	1,608
INTEREST RECEIVABLE	211	-	211	-
DUE FROM OTHER FUNDS	1,559	1,559	-	-
TOTAL ASSETS	<u>\$ 32,450</u>	<u>\$ 3,166</u>	<u>\$ 13,806</u>	<u>\$ 15,478</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	1,731	1,730	1	-
TOTAL LIABILITIES	<u>1,731</u>	<u>1,730</u>	<u>1</u>	<u>-</u>
FUND BALANCE:				
RESERVED FOR DEBT SERVICE	30,719	1,436	13,805	15,478
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 32,450</u>	<u>\$ 3,166</u>	<u>\$ 13,806</u>	<u>\$ 15,478</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	REDEVELOPMENT AGENCY BONDS	JOINT POWERS AUTHORITIES	PENSION OBLIGATION BONDS
REVENUES:				
TAXES	\$ 3,427	\$ 3,427	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	4,207	74	411	3,722
OTHER REVENUES	2,027	-	50	1,977
TOTAL REVENUES	9,661	3,501	461	5,699
EXPENDITURES:				
GENERAL GOVERNMENT	508	73	47	388
DEBT SERVICE:				
PRINCIPAL	29,845	300	14,065	15,480
INTEREST	41,244	1,290	8,551	31,403
TOTAL EXPENDITURES	71,597	1,663	22,663	47,271
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(61,936)	1,838	(22,202)	(41,572)
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(2,961)	(2,923)	(38)	-
TRANSFERS FROM OTHER FUNDS	55,423	-	22,393	33,030
TOTAL OTHER FINANCING SOURCES (USES)	52,462	(2,923)	22,355	33,030
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(9,474)	(1,085)	153	(8,542)
FUND BALANCE, JULY 1, 2004	40,193	2,521	13,652	24,020
FUND BALANCE, JUNE 30, 2005	\$ 30,719	\$ 1,436	\$ 13,805	\$ 15,478

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 59,557	\$ 43,734	\$ 21
ACCOUNTS RECEIVABLE - NET	40	40	-
INTEREST RECEIVABLE	7	-	-
DUE FROM OTHER FUNDS (NOTE 7)	1,227	1,162	-
DUE FROM OTHER GOVERNMENTS	179	179	-
TOTAL ASSETS	<u>\$ 61,010</u>	<u>\$ 45,115</u>	<u>\$ 21</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	870	719	-
DUE TO OTHER FUNDS	629	110	-
DUE TO OTHER GOVERNMENTS	325	-	-
TOTAL LIABILITIES	<u>1,824</u>	<u>829</u>	<u>-</u>
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES	5,829	5,368	-
UNRESERVED, UNDESIGNATED	53,357	38,918	21
TOTAL FUND BALANCE	<u>59,186</u>	<u>44,286</u>	<u>21</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 61,010</u>	<u>\$ 45,115</u>	<u>\$ 21</u>

See accompanying independent auditor's report.

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	ASSETS
\$ 3,005	\$ 7,331	\$ 948	\$ 4,518	CASH AND CASH EQUIVALENTS
-	-	-	-	ACCOUNTS RECEIVABLE - NET
7	-	-	-	INTEREST RECEIVABLE
-	33	3	29	DUE FROM OTHER FUNDS
-	-	-	-	DUE FROM OTHER GOVERNMENTS
-	-	-	-	OTHER ASSETS
<u>\$ 3,012</u>	<u>\$ 7,364</u>	<u>\$ 951</u>	<u>\$ 4,547</u>	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
-	141	10	-	LIABILITIES:
-	391	-	128	ACCOUNTS PAYABLE
-	-	-	325	DUE TO OTHER FUNDS
-	532	10	453	DUE TO OTHER GOVERNMENTS
-				TOTAL LIABILITIES
-	449	12	-	FUND BALANCE:
3,012	6,383	929	4,094	RESERVED FOR ENCUMBRANCES
				UNRESERVED, UNDESIGNATED
3,012	6,832	941	4,094	TOTAL FUND BALANCE
<u>\$ 3,012</u>	<u>\$ 7,364</u>	<u>\$ 951</u>	<u>\$ 4,547</u>	TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
REVENUES:			
TAXES	\$ 7	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	338	53	1
AID FROM OTHER GOVERNMENTAL AGENCIES	6,129	6,129	-
CHARGES FOR CURRENT SERVICES	45	45	-
OTHER REVENUES	1,774	1,773	-
TOTAL REVENUES	8,293	8,000	1
EXPENDITURES:			
GENERAL GOVERNMENT	858	-	-
CAPITAL OUTLAY	20,844	17,572	291
TOTAL EXPENDITURES	21,702	17,572	291
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,409)	(9,572)	(290)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(213)	(124)	-
TRANSFERS FROM OTHER FUNDS	51,233	42,998	291
TOTAL OTHER FINANCING SOURCES (USES)	51,020	42,874	291
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	37,611	33,302	1
FUND BALANCE, JULY 1, 2004	21,575	10,984	20
FUND BALANCE, JUNE 30, 2005	\$ 59,186	\$ 44,286	\$ 21

See accompanying independent auditor's report.

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	
\$ -	\$ -	\$ 7	\$ -	REVENUES:
79	82	6	117	TAXES
-	-	-	-	REVENUES FROM USE OF MONEY AND PROPERTY
-	-	-	-	AID FROM OTHER GOVERNMENTAL AGENCIES
-	1	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER REVENUES
79	83	13	117	TOTAL REVENUES
-	-	-	858	EXPENDITURES:
30	2,917	34	-	GENERAL GOVERNMENT
30	2,917	34	858	CAPITAL OUTLAY
49	(2,834)	(21)	(741)	TOTAL EXPENDITURES
-	(89)	-	-	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
39	6,485	820	600	OTHER FINANCING SOURCES (USES):
39	6,396	820	600	TRANSFERS TO OTHER FUNDS
				TRANSFERS FROM OTHER FUNDS
				TOTAL OTHER FINANCING SOURCES (USES)
88	3,562	799	(141)	EXCESS (DEFICIENCY) OF REVENUES
2,924	3,270	142	4,235	AND OTHER FINANCING SOURCES OVER
\$ 3,012	\$ 6,832	\$ 941	\$ 4,094	EXPENDITURES AND OTHER FINANCING USES
				FUND BALANCE, JULY 1, 2004
				FUND BALANCE, JUNE 30, 2005

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
PERMANENT FUNDS
JUNE 30, 2005 (IN THOUSANDS)

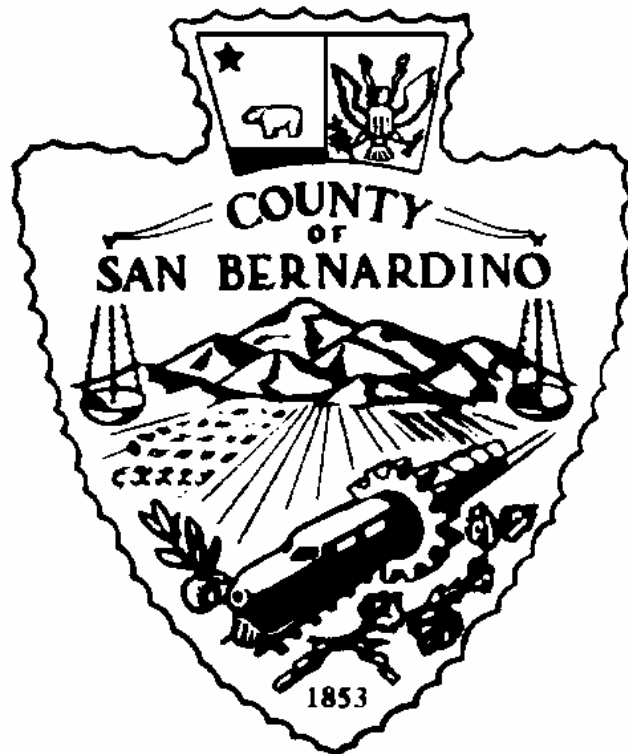
		BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND
ASSETS	TOTAL		
CASH AND CASH EQUIVALENTS	\$ 479	\$ 403	\$ 76
DUE FROM OTHER FUNDS	3	3	-
TOTAL ASSETS	<u>\$ 482</u>	<u>\$ 406</u>	<u>\$ 76</u>
FUND BALANCE			
FUND BALANCE:			
RESERVED FOR ENDOWMENTS	<u>482</u>	<u>406</u>	<u>76</u>
TOTAL FUND BALANCE	<u>482</u>	<u>406</u>	<u>76</u>
TOTAL FUND BALANCE	<u>\$ 482</u>	<u>\$ 406</u>	<u>\$ 76</u>

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
PERMANENT FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	<u>TOTAL</u>	<u>BARSTOW CEMETERY ENDOWMENT CARE FUND</u>	<u>LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND</u>
REVENUES:			
REVENUES FROM USE OF MONEY & PROPERTY	\$ 2	\$ -	\$ 2
OTHER REVENUES	<u>15</u>	<u>15</u>	<u>-</u>
TOTAL REVENUES	<u>17</u>	<u>15</u>	<u>2</u>
EXPENDITURES:			
CURRENT:			
EDUCATION	<u>78</u>	<u>78</u>	<u>-</u>
TOTAL EXPENDITURES	<u>78</u>	<u>78</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(61)	(63)	2
FUND BALANCE, JULY 1, 2004	<u>543</u>	<u>469</u>	<u>74</u>
FUND BALANCE, JUNE 30, 2005	<u>\$ 482</u>	<u>\$ 406</u>	<u>\$ 76</u>

See accompanying independent auditor's report.





Combining Financial Statements Nonmajor Enterprise Funds

NONMAJOR ENTERPRISE FUNDS DESCRIPTIONS

CRESTLINE SANITATION DISTRICT

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

COUNTY SERVICE AREAS

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

FIRE PROTECTION DISTRICTS – AMBULANCE

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

OTHER ENTERPRISE

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
ASSETS			
CURRENT ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 43,288	\$ 6,394	\$ 36,609
ACCOUNTS RECEIVABLE - NET	2,743	285	2,015
DUE FROM OTHER FUNDS	409	95	313
DUE FROM OTHER GOVERNMENTS	894	113	781
INVENTORIES	82	-	-
TOTAL CURRENT ASSETS	<u>47,416</u>	<u>6,887</u>	<u>39,718</u>
NONCURRENT ASSETS:			
LAND, STRUCTURES, IMPROVEMENTS, AND INFRASTRUCTURE	106,572	22,339	84,233
EQUIPMENT	3,628	1,380	1,672
ACCUMULATED DEPRECIATION AND AMORTIZATION	(53,952)	(14,970)	(38,603)
CONSTRUCTION IN PROGRESS	4,356	293	4,063
TOTAL NONCURRENT ASSETS	<u>60,604</u>	<u>9,042</u>	<u>51,365</u>
TOTAL ASSETS	<u>108,020</u>	<u>15,929</u>	<u>91,083</u>
LIABILITIES			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE	575	19	556
SALARIES AND BENEFITS PAYABLE	9	-	-
DUE TO OTHER FUNDS	977	-	871
DUE TO OTHER GOVERNMENTS	41	-	41
INTEREST PAYABLE	91	-	91
DEFERRED REVENUE	16	-	16
COMPENSATED ABSENCES PAYABLE	6	-	-
BONDS AND NOTES PAYABLE	470	87	383
TOTAL CURRENT LIABILITIES	<u>2,185</u>	<u>106</u>	<u>1,958</u>
NONCURRENT LIABILITIES:			
EMPLOYEE COMPENSATED ABSENCES	10	-	-
BONDS AND NOTES PAYABLE	6,010	1,161	4,849
TOTAL NONCURRENT LIABILITIES	<u>6,020</u>	<u>1,161</u>	<u>4,849</u>
TOTAL LIABILITIES	<u>8,205</u>	<u>1,267</u>	<u>6,807</u>
NET ASSETS:			
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	54,196	7,794	46,133
UNRESTRICTED	<u>45,619</u>	<u>6,868</u>	<u>38,143</u>
TOTAL NET ASSETS	<u>\$ 99,815</u>	<u>\$ 14,662</u>	<u>\$ 84,276</u>

See accompanying independent auditor's report.

FIRE PROTECTION DISTRICTS - AMBULANCE	OTHER ENTERPRISE
\$ 199	\$ 86
443	-
-	-
-	-
1	-
-	-
-	82
<u>643</u>	<u>168</u>
-	-
576	-
(379)	-
-	-
<u>197</u>	<u>-</u>
<u>840</u>	<u>168</u>
-	-
-	9
82	24
-	-
-	-
-	-
-	6
-	-
<u>82</u>	<u>39</u>
-	-
-	10
-	-
<u>-</u>	<u>10</u>
<u>82</u>	<u>49</u>
197	72
<u>561</u>	<u>47</u>
<u>\$ 758</u>	<u>\$ 119</u>

ASSETS

CURRENT ASSETS:

CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
TOTAL CURRENT ASSETS

NONCURRENT ASSETS:

LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL NONCURRENT ASSETS

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES:

ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
DEFERRED REVENUE
COMPENSATED ABSENCES PAYABLE
BONDS AND NOTES PAYABLE
TOTAL CURRENT LIABILITIES

NONCURRENT LIABILITIES:

INTERFUND PAYABLE
COMPENSATED ABSENCES PAYABLE
BONDS AND NOTES PAYABLE
TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS:

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT
UNRESTRICTED

TOTAL NET ASSETS

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES:			
CHARGES FOR CURRENT SERVICES	\$ 21,024	\$ 1,646	\$ 17,994
OTHER	2	-	2
TOTAL OPERATING REVENUES	21,026	1,646	17,996
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	1,684	142	1,449
SALARIES AND EMPLOYEE BENEFITS	7,342	1,467	5,599
SERVICES AND SUPPLIES	6,732	660	5,764
DEPRECIATION AND AMORTIZATION	2,699	568	2,080
OTHER	672	-	672
TOTAL OPERATING EXPENSES	19,129	2,837	15,564
OPERATING INCOME (LOSS)	1,897	(1,191)	2,432
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	819	135	680
INTEREST EXPENSE	(317)	(23)	(294)
TAX REVENUE	3,968	720	3,248
GRANT REVENUE	2,318	184	2,129
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	20	2	14
OTHER NONOPERATING REVENUES	1,278	9	1,030
TOTAL NONOPERATING REVENUES (EXPENSES)	8,086	1,027	6,807
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	9,983	(164)	9,239
TRANSFERS TO OTHER FUNDS	(3,744)	(12)	(2,840)
TRANSFERS FROM OTHER FUNDS	859	-	859
CHANGE IN NET ASSETS (DEFICIT)	7,098	(176)	7,258
TOTAL NET ASSETS, JULY 1, 2004	92,717	14,838	77,018
TOTAL NET ASSETS, JUNE 30, 2005	\$ 99,815	\$ 14,662	\$ 84,276

See accompanying independent auditor's report.

FIRE PROTECTION DISTRICTS - AMBULANCE	OTHER ENTERPRISE	
\$ 1,381	\$ 3	OPERATING REVENUES:
-	-	CHARGES FOR CURRENT SERVICES
		OTHER
<u>1,381</u>	<u>3</u>	TOTAL OPERATING REVENUES
		OPERATING EXPENSES:
91	2	PROFESSIONAL SERVICES
87	189	SALARIES AND EMPLOYEE BENEFITS
-	-	SELF-INSURED CLAIMS
140	168	SERVICES AND SUPPLIES
51	-	DEPRECIATION AND AMORTIZATION
-	-	OTHER
<u>369</u>	<u>359</u>	TOTAL OPERATING EXPENSES
<u>1,012</u>	<u>(356)</u>	OPERATING INCOME (LOSS)
		NONOPERATING REVENUES (EXPENSES):
3	1	INTEREST REVENUE
-	-	INTEREST EXPENSE
-	-	TAX REVENUE
-	5	GRANT REVENUE
4	-	GAIN (LOSS) ON SALE OF CAPITAL ASSETS
2	237	OTHER NONOPERATING REVENUES
-	-	OTHER NONOPERATING EXPENSES
<u>9</u>	<u>243</u>	TOTAL NONOPERATING REVENUES (EXPENSES)
1,021	(113)	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
(860)	(32)	TRANSFERS TO OTHER FUNDS
<u>-</u>	<u>-</u>	TRANSFERS FROM OTHER FUNDS
161	(145)	CHANGE IN NET ASSETS (DEFICIT)
597	264	TOTAL NET ASSETS, JULY 1, 2004
<u>\$ 758</u>	<u>\$ 119</u>	TOTAL NET ASSETS, JUNE 30, 2005

COUNTY OF SAN BERNARDINO
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS- AMBULANCE	OTHER ENTERPRISE
CASH FLOWS FROM OPERATING ACTIVITIES:					
CASH RECEIVED FROM SERVICES	\$ 20,500	\$ 1,519	\$ 17,585	\$ 1,331	\$ 65
CASH PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES	(8,624)	(790)	(7,528)	(160)	(146)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(7,523)	(1,657)	(5,599)	(87)	(180)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	4,353	(928)	4,458	1,084	(261)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
OPERATING GRANTS AND CONTRIBUTIONS	-	-	-	-	-
TAXES RECEIVED	3,968	720	3,248	-	-
GRANTS RECEIVED	1,821	184	1,632	-	5
OTHER NONOPERATING REVENUE	1,278	9	1,030	2	237
TRANSFERS RECEIVED	859	-	859	-	-
TRANSFERS PAID	(3,744)	(12)	(2,840)	(860)	(32)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	4,182	901	3,929	(858)	210
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACQUISITION OF CAPITAL ASSETS	(2,294)	(94)	(2,122)	(78)	-
PRINCIPAL PAID ON BONDS AND NOTES	(87)	(87)	-	-	-
INTEREST PAID ON BONDS AND NOTES	(226)	(23)	(203)	-	-
PROCEEDS FROM SALE OF CAPITAL ASSETS	20	2	14	4	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,587)	(202)	(2,311)	(74)	-
CASH FLOWS FROM INVESTING ACTIVITIES:					
PROCEEDS FROM SALE AND MATURITIES OF INVESTMENTS	410	-	410	-	-
INTEREST ON INVESTMENTS	819	135	680	3	1
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,229	135	1,090	3	1
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,177	(94)	7,166	155	(50)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	36,111	6,488	29,443	44	136
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 43,288	\$ 6,394	\$ 36,609	\$ 199	\$ 86
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
OPERATING INCOME (LOSS)	\$ 1,897	\$ (1,191)	\$ 2,432	\$ 1,012	\$ (356)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
DEPRECIATION	2,699	568	2,080	51	-
CHANGES IN ASSETS AND LIABILITIES:					
ACCOUNTS RECEIVABLE	(198)	(22)	(126)	(50)	-
DUE FROM OTHER GOVERNMENTS	(390)	(105)	(285)	-	-
INVENTORIES	62	-	-	-	62
PREPAID ITEMS	-	-	-	-	-
DEFERRED CHARGES	-	-	-	-	-
ACCOUNTS PAYABLE AND OTHER LIABILITIES	539	12	432	71	24
SALARIES AND BENEFITS PAYABLE	(65)	(69)	-	-	4
DUE TO OTHER GOVERNMENTS	(75)	-	(75)	-	-
COMPENSATED ABSENCES PAYABLE	(116)	(121)	-	-	5
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 4,353	\$ (928)	\$ 4,458	\$ 1,084	\$ (261)
BREAKDOWN OF CASH AND CASH EQUIVALENTS					
CASH AND CASH EQUIVALENTS	\$ 43,288	\$ 6,394	\$ 36,609	\$ 199	\$ 86
RESTRICTED CASH AND INVESTMENTS	-	-	-	-	-
	\$ 43,288	\$ 6,394	\$ 36,609	\$ 199	\$ 86



Combining Financial Statements Internal Service Funds

INTERNAL SERVICE FUNDS DESCRIPTIONS

GENERAL SERVICES GROUP

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

TELEPHONE SERVICES

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

COMPUTER OPERATIONS

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

VEHICLE SERVICES

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

RISK MANAGEMENT

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

FLOOD CONTROL EQUIPMENT

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
ASSETS				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 98,175	\$ 1,823	\$ 7,013	\$ 4,640
ACCOUNTS RECEIVABLE - NET	75	-	34	-
DUE FROM OTHER FUNDS	365	23	88	11
DUE FROM OTHER GOVERNMENTS	618	57	411	68
INVENTORIES	1,868	620	385	-
PREPAID ITEMS	1,574	717	7	-
TOTAL CURRENT ASSETS	102,675	3,240	7,938	4,719
NONCURRENT ASSETS:				
INTERFUND RECEIVABLE	1,000	-	-	1,000
LAND, STRUCTURES AND IMPROVEMENTS	7,049	-	1,445	-
EQUIPMENT	51,805	1,239	14,565	7,488
ACCUMULATED DEPRECIATION AND AMORTIZATION	(39,867)	(925)	(14,049)	(5,639)
CONSTRUCTION IN PROGRESS	45	-	-	-
TOTAL NONCURRENT ASSETS	20,032	314	1,961	2,849
TOTAL ASSETS	122,707	3,554	9,899	7,568
LIABILITIES				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	3,969	721	493	1,128
SALARIES AND BENEFITS PAYABLE	1,813	148	497	565
DUE TO OTHER FUNDS	705	-	25	23
DEFERRED REVENUE	300	300	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	36,826	-	-	-
COMPENSATED ABSENCES PAYABLE	1,986	159	532	665
CAPITAL LEASE OBLIGATIONS	139	36	45	25
TOTAL CURRENT LIABILITIES	45,738	1,364	1,592	2,406
NONCURRENT LIABILITIES:				
INTERFUND PAYABLE	1,000	-	1,000	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	78,888	-	-	-
COMPENSATED ABSENCES PAYABLE	1,533	81	420	568
CAPITAL LEASE OBLIGATIONS	72	69	-	-
TOTAL NONCURRENT LIABILITIES	81,493	150	1,420	568
TOTAL LIABILITIES	127,231	1,514	3,012	2,974
NET ASSETS				
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	17,376	209	471	1,824
UNRESTRICTED	(21,900)	1,831	6,416	2,770
TOTAL NET ASSETS (DEFICIT)	\$ (4,524)	\$ 2,040	\$ 6,887	\$ 4,594

See accompanying independent auditor's report.

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 13,310	\$ 69,460	\$ 1,929
41	-	-
84	149	10
82	-	-
863	-	-
-	850	-
<u>14,380</u>	<u>70,459</u>	<u>1,939</u>
-	-	-
5,604	-	-
18,341	154	10,018
(13,808)	(132)	(5,314)
45	-	-
<u>10,182</u>	<u>22</u>	<u>4,704</u>
<u>24,562</u>	<u>70,481</u>	<u>6,643</u>
736	891	-
362	240	1
657	-	-
-	-	-
369	36,826	-
-	261	-
-	-	33
<u>2,124</u>	<u>38,218</u>	<u>34</u>
-	-	-
-	78,888	-
436	28	-
-	-	3
<u>436</u>	<u>78,916</u>	<u>3</u>
<u>2,560</u>	<u>117,134</u>	<u>37</u>
10,182	22	4,668
<u>11,820</u>	<u>(46,675)</u>	<u>1,938</u>
<u>\$ 22,002</u>	<u>\$ (46,653)</u>	<u>\$ 6,606</u>

ASSETS

CURRENT ASSETS:

CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
TOTAL CURRENT ASSETS

NONCURRENT ASSETS:

INTERFUND RECEIVABLE
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL NONCURRENT ASSETS

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES:

ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DEFERRED REVENUE
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
COMPENSATED ABSENCES PAYABLE
CAPITAL LEASE OBLIGATIONS
TOTAL CURRENT LIABILITIES

NONCURRENT LIABILITIES:

INTERFUND PAYABLE
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
COMPENSATED ABSENCES PAYABLE
CAPITAL LEASE OBLIGATIONS
TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS

INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT
UNRESTRICTED

TOTAL NET ASSETS (DEFICIT)

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (DEFICIT)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 145,171	\$ 19,692	\$ 17,058	\$ 18,173
TOTAL OPERATING REVENUES	145,171	19,692	17,058	18,173
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	7,809	791	691	3,866
SALARIES AND EMPLOYEE BENEFITS	29,167	2,458	7,358	9,387
SELF-INSURED CLAIMS	44,893	-	-	-
SERVICES AND SUPPLIES	52,342	15,664	7,188	7,200
DEPRECIATION AND AMORTIZATION	5,356	122	767	831
OTHER	415	-	-	-
TOTAL OPERATING EXPENSES	139,982	19,035	16,004	21,284
OPERATING INCOME (LOSS)	5,189	657	1,054	(3,111)
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	2,810	-	2	-
INTEREST EXPENSE	(20)	(7)	(6)	(4)
GRANT REVENUE	44	-	-	44
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	407	(1)	6	(128)
OTHER NONOPERATING REVENUES	5	5	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	3,246	(3)	2	(88)
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	8,435	654	1,056	(3,199)
TRANSFERS TO OTHER FUNDS	(1,064)	(69)	(187)	(368)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)	473	-	13	453
CHANGE IN NET ASSETS (DEFICIT)	7,844	585	882	(3,114)
NET ASSETS (DEFICIT), JULY 1, 2004	(12,368)	1,455	6,005	7,708
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2005	\$ (4,524)	\$ 2,040	\$ 6,887	\$ 4,594

See accompanying independent auditor's report.

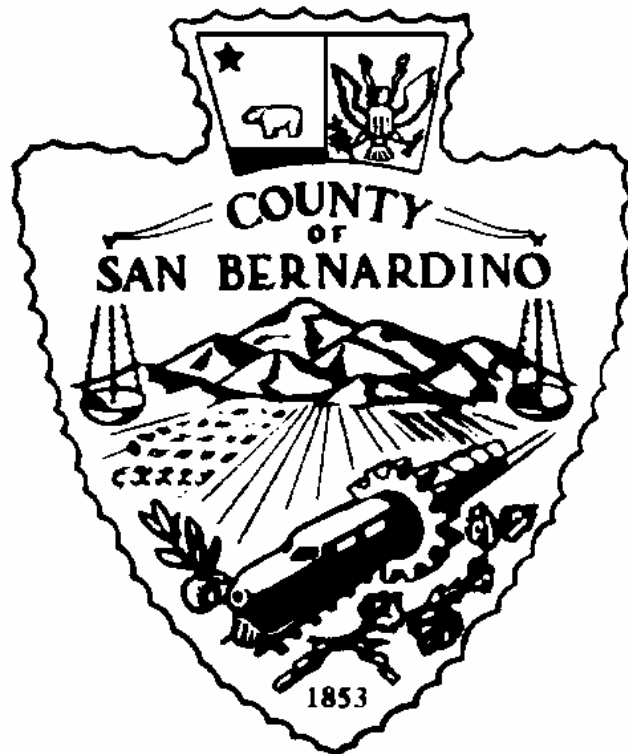
VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT	
\$ 19,098	\$ 68,542	\$ 2,608	OPERATING REVENUES:
19,098	68,542	2,608	CHARGES FOR CURRENT SERVICES
			TOTAL OPERATING REVENUES
856	1,605	-	OPERATING EXPENSES:
5,986	3,936	42	PROFESSIONAL SERVICES
-	44,893	-	SALARIES AND EMPLOYEE BENEFITS
9,795	10,848	1,647	SELF-INSURED CLAIMS
2,455	9	1,172	SERVICES AND SUPPLIES
-	415	-	DEPRECIATION AND AMORTIZATION
19,092	61,706	2,861	OTHER
6	6,836	(253)	TOTAL OPERATING EXPENSES
			OPERATING INCOME (LOSS)
254	2,521	33	NONOPERATING REVENUES (EXPENSES):
-	-	(3)	INTEREST REVENUE
-	-	-	INTEREST EXPENSE
301	-	229	GRANT REVENUE
-	-	-	GAIN (LOSS) ON SALE OF CAPITAL ASSETS
555	2,521	259	OTHER NONOPERATING REVENUES
561	9,357	6	TOTAL NONOPERATING REVENUES (EXPENSES)
(155)	(285)	-	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
-	-	7	TRANSFERS TO OTHER FUNDS
406	9,072	13	OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)
21,596	(55,725)	6,593	CHANGE IN NET ASSETS (DEFICIT)
\$ 22,002	\$ (46,653)	\$ 6,606	NET ASSETS (DEFICIT), JULY 1, 2004
			TOTAL NET ASSETS (DEFICIT), JUNE 30, 2005

COUNTY OF SAN BERNARDINO
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS	VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
CASH FLOWS FROM OPERATING ACTIVITIES:							
CASH RECEIVED FROM SERVICES	\$ 145,756	\$ 19,792	\$ 17,311	\$ 18,155	\$ 19,203	\$ 68,640	\$ 2,655
CASH PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES	(93,044)	(16,354)	(7,804)	(10,316)	(10,383)	(46,471)	(1,716)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(28,610)	(2,448)	(7,174)	(9,175)	(5,897)	(3,874)	(42)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	24,102	990	2,333	(1,336)	2,923	18,295	897
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
OTHER NONOPERATING REVENUE	49	5	-	44	-	-	-
TRANSFERS RECEIVED	1,471	(2)	1,013	453	-	-	7
TRANSFERS PAID	(2,064)	(69)	(187)	(1,368)	(155)	(285)	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(544)	(66)	826	(871)	(155)	(285)	7
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
ACQUISITION OF CAPITAL ASSETS	(5,489)	(34)	(135)	(1,069)	(2,819)	-	(1,432)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(574)	(67)	(310)	(166)	-	-	(31)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(18)	(5)	(6)	(4)	-	-	(3)
PROCEEDS FROM SALE OF CAPITAL ASSETS	959	-	5	-	427	-	527
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,122)	(106)	(446)	(1,239)	(2,392)	-	(939)
CASH FLOWS FROM INVESTING ACTIVITIES:							
INTEREST ON INVESTMENTS	2,810	-	2	-	254	2,521	33
NET CASH PROVIDED BY INVESTING ACTIVITIES	2,810	-	2	-	254	2,521	33
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	21,246	818	2,715	(3,446)	630	20,531	(2)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	76,929	1,005	4,298	8,086	12,680	48,929	1,931
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 98,175	\$ 1,823	\$ 7,013	\$ 4,640	\$ 13,310	\$ 69,460	\$ 1,929
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
OPERATING INCOME (LOSS)	\$ 5,189	\$ 657	\$ 1,054	\$ (3,111)	\$ 6	\$ 6,836	\$ (253)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
DEPRECIATION	5,356	122	767	831	2,455	9	1,172
CHANGES IN ASSETS AND LIABILITIES							
ACCOUNTS RECEIVABLE	501	(17)	179	(10)	98	204	47
DUE FROM OTHER GOVERNMENTS	40	(33)	74	(8)	7	-	-
INVENTORIES	(94)	(46)	24	-	(72)	-	-
PREPAID ITEMS	(339)	(51)	(7)	-	-	(281)	-
DEFERRED CHARGES	-	-	-	-	-	-	-
ACCOUNTS PAYABLE AND OTHER LIABILITIES	(1,113)	348	58	750	340	(2,540)	(69)
SALARIES AND BENEFITS PAYABLE	320	2	143	86	53	36	-
ESTIMATED LIABILITIES FOR LITIGATION AND SELF-INSURANCE CLAIMS	14,005	-	-	-	-	14,005	-
COMPENSATED ABSENCES PAYABLE	237	8	41	126	36	26	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 24,102	\$ 990	\$ 2,333	\$ (1,336)	\$ 2,923	\$ 18,295	\$ 897
BREAKDOWN OF CASH AND CASH EQUIVALENTS							
CASH AND CASH EQUIVALENTS	\$ 98,175	\$ 1,823	\$ 7,013	\$ 4,640	\$ 13,310	\$ 69,460	\$ 1,929
RESTRICTED CASH AND INVESTMENTS	-	-	-	-	-	-	-
	\$ 98,175	\$ 1,823	\$ 7,013	\$ 4,640	\$ 13,310	\$ 69,460	\$ 1,929



Combining Financial Statements Trust and Agency Funds



TRUST AND AGENCY FUNDS DESCRIPTIONS

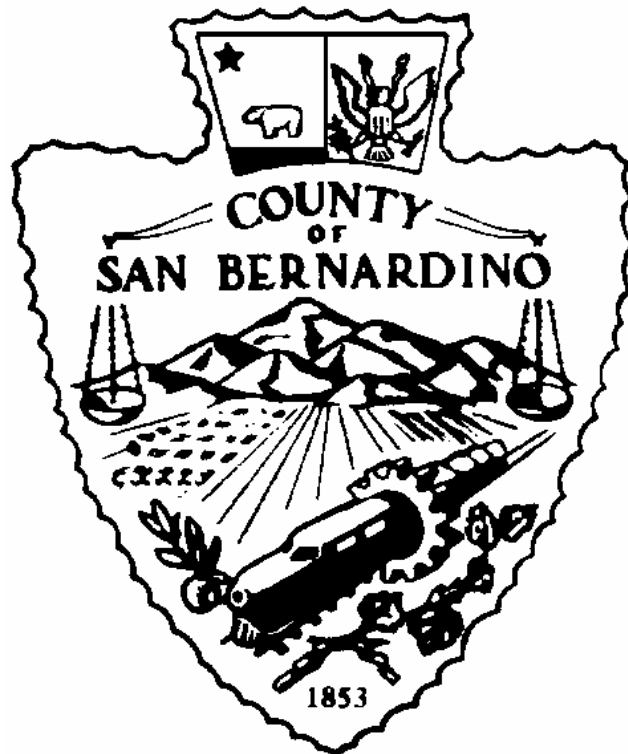
AGENCY FUNDS

Special Assessment Agency Funds - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

Other Agency Funds - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	BALANCE JULY 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2005
TOTAL COMBINED AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 342,589	\$ 8,286,452	\$ 8,264,108	\$ 364,933
INVESTMENTS	6,908	7,212	6,908	7,212
ACCOUNT RECEIVABLES	-	-	-	-
TAXES RECEIVABLE	132,658	131,590	132,658	131,590
INTEREST RECEIVABLE	185	134	185	134
LOANS RECEIVABLE	-	-	-	-
DUE FROM OTHER FUNDS	530	1,535	530	1,535
DUE FROM OTHER GOVERNMENTS	-	-	-	-
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 483,120</u>	<u>\$ 8,426,923</u>	<u>\$ 8,404,389</u>	<u>\$ 505,654</u>
LIABILITIES:				
DUE TO OTHER FUNDS	15,458	23,880	15,458	23,880
DUE TO OTHER GOVERNMENTS	467,662	481,774	467,662	481,774
TOTAL LIABILITIES	<u>\$ 483,120</u>	<u>\$ 505,654</u>	<u>\$ 483,120</u>	<u>\$ 505,654</u>
See accompanying independent auditor's report.				
SPECIAL ASSESSMENT AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 3,241	\$ 2,995	\$ 2,117	\$ 4,119
INVESTMENTS	-	-	-	-
TAXES RECEIVABLE	-	-	-	-
DUE FROM OTHER FUNDS	13	25	13	25
DUE FROM OTHER GOVERNMENTS	-	-	-	-
ADVANCES TO OTHER FUNDS	-	-	-	-
TOTAL ASSETS	<u>\$ 3,254</u>	<u>\$ 3,020</u>	<u>\$ 2,130</u>	<u>\$ 4,144</u>
LIABILITIES:				
DUE TO OTHER GOVERNMENTS	\$ 3,254	\$ 4,144	\$ 3,254	\$ 4,144
TOTAL LIABILITIES	<u>\$ 3,254</u>	<u>\$ 4,144</u>	<u>\$ 3,254</u>	<u>\$ 4,144</u>
OTHER AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 339,348	\$ 8,283,457	\$ 8,261,991	\$ 360,814
INVESTMENTS	6,908	7,212	6,908	7,212
ACCOUNT RECEIVABLES	-	-	-	-
TAXES RECEIVABLE	132,658	131,590	132,658	131,590
INTEREST RECEIVABLE	185	134	185	134
LOANS RECEIVABLE	-	-	-	-
DUE FROM OTHER FUNDS	517	1,510	517	1,510
DUE FROM OTHER GOVERNMENTS	-	-	-	-
INTERFUND RECEIVABLE	250	-	-	250
TOTAL ASSETS	<u>\$ 479,866</u>	<u>\$ 8,423,903</u>	<u>\$ 8,402,259</u>	<u>\$ 501,510</u>
LIABILITIES:				
DUE TO OTHER FUNDS	\$ 15,458	\$ 23,880	\$ 15,458	\$ 23,880
DUE TO OTHER GOVERNMENTS	464,408	477,630	464,408	477,630
TOTAL LIABILITIES	<u>\$ 479,866</u>	<u>\$ 501,510</u>	<u>\$ 479,866</u>	<u>\$ 501,510</u>





Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) Budget to Actual on Budgetary Basis

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 80,323	\$ 86,984	\$ 6,661
LICENSES, PERMITS AND FRANCHISES	274	235	(39)
FINES, FORFEITURES AND PENALTIES	9,200	9,947	747
REVENUES FROM USE OF MONEY AND PROPERTY	10,444	9,163	(1,281)
AID FROM OTHER GOVERNMENTAL AGENCIES	318,046	188,790	(129,256)
CHARGES FOR CURRENT SERVICES	36,808	35,789	(1,019)
OTHER REVENUES	45,145	39,680	(5,465)
TOTAL REVENUES	500,240	370,588	(129,652)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	36,638	10,806	25,832
PUBLIC PROTECTION	290,126	158,684	131,442
PUBLIC WAYS AND FACILITIES	106,748	57,259	49,489
HEALTH AND SANITATION	23,195	3,989	19,206
PUBLIC ASSISTANCE	123,991	80,977	43,014
EDUCATION	13,098	12,972	126
RECREATION AND CULTURAL SERVICES	10,660	5,318	5,342
DEBT SERVICE:			
PRINCIPAL	3,448	1,754	1,694
INTEREST AND FISCAL CHARGES	1,102	329	773
CAPITAL OUTLAY	58,996	25,790	33,206
TOTAL EXPENDITURES	668,002	357,878	310,124
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(167,762)	12,710	180,472
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(94,897)	(48,900)	45,997
TRANSFERS FROM OTHER FUNDS	48,152	22,878	(25,274)
LONG-TERM DEBT ISSUED	5,000	940	(4,060)
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	403	403
SALE OF CAPITAL ASSETS	-	403	403
TOTAL OTHER FINANCING SOURCES (USES)	(41,645)	(20,020)	21,625
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(209,407)	(7,310)	202,097
FUND BALANCE, JULY 1, 2004	214,250	214,250	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 4,843	\$ 206,858	\$ 202,015

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	225	189	(36)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	552	490	(62)
AID FROM OTHER GOVERNMENTAL AGENCIES	55,944	34,710	(21,234)
CHARGES FOR CURRENT SERVICES	1,802	975	(827)
OTHER REVENUES	222	657	435
TOTAL REVENUES	58,745	37,021	(21,724)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	66,328	48,030	18,298
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	900	880	20
INTEREST AND FISCAL CHARGES	207	177	30
CAPITAL OUTLAY	5,806	3,926	1,880
TOTAL EXPENDITURES	73,241	53,013	20,228
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,496)	(15,992)	(1,496)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(1,801)	(571)	1,230
TRANSFERS FROM OTHER FUNDS	2,595	1,682	(913)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	100	893	793
TOTAL OTHER FINANCING SOURCES (USES)	894	2,004	1,110
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(13,602)	(13,988)	(386)
FUND BALANCE, JULY 1, 2004	10,678	10,678	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (2,924)	\$ (3,310)	\$ (386)

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 9,522	\$ 9,702	\$ 180
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	795	762	(33)
CHARGES FOR CURRENT SERVICES	1,173	1,008	(165)
OTHER REVENUES	440	802	362
TOTAL REVENUES	11,930	12,274	344
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	13,098	12,972	126
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	46	46	-
INTEREST AND FISCAL CHARGES	68	68	-
CAPITAL OUTLAY	163	119	44
TOTAL EXPENDITURES	13,375	13,205	170
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,445)	(931)	514
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(255)	(253)	2
TRANSFERS FROM OTHER FUNDS	762	762	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	5	5
TOTAL OTHER FINANCING SOURCES (USES)	507	514	7
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(938)	(417)	521
FUND BALANCE, JULY 1, 2004	881	881	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (57)	\$ 464	\$ 521

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 40	\$ 91	\$ 51
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	10	4	(6)
REVENUES FROM USE OF MONEY AND PROPERTY	789	689	(100)
AID FROM OTHER GOVERNMENTAL AGENCIES	34,994	16,545	(18,449)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	4,632	5,051	419
TOTAL REVENUES	40,465	22,380	(18,085)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	55,501	22,361	33,140
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	55,501	22,361	33,140
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,036)	19	15,055
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,108)	(1,542)	566
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,108)	(1,542)	566
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(17,144)	(1,523)	15,621
FUND BALANCE, JULY 1, 2004	17,643	17,643	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 499	\$ 16,120	\$ 15,621

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	18	18
AID FROM OTHER GOVERNMENTAL AGENCIES	3,284	3,076	(208)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	3	3
TOTAL REVENUES	3,284	3,097	(187)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	5,411	3,880	1,531
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	5,411	3,880	1,531
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,127)	(783)	1,344
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(21)	(21)	-
TRANSFERS FROM OTHER FUNDS	830	869	39
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	809	848	39
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,318)	65	1,383
FUND BALANCE, JULY 1, 2004	1,326	1,326	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 8	\$ 1,391	\$ 1,383

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	199	189	(10)
AID FROM OTHER GOVERNMENTAL AGENCIES	16,664	13,348	(3,316)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	2	2
TOTAL REVENUES	16,863	13,539	(3,324)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	15,140	10,222	4,918
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	50	50	-
TOTAL EXPENDITURES	15,190	10,272	4,918
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,673	3,267	1,594
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(193)	(193)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(193)	(193)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,480	3,074	1,594
FUND BALANCE, JULY 1, 2004	(2,962)	(2,962)	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (1,482)	\$ 112	\$ 1,594

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	5,316	6,443	1,127
OTHER REVENUES	-	-	-
TOTAL REVENUES	5,316	6,443	1,127
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	15,055	4,268	10,787
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	2,570	721	1,849
TOTAL EXPENDITURES	17,625	4,989	12,636
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,309)	1,454	13,763
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(187)	(152)	35
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(187)	(152)	35
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(12,496)	1,302	13,798
FUND BALANCE, JULY 1, 2004	12,498	12,498	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2	\$ 13,800	\$ 13,798

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 19,277	\$ 20,715	\$ 1,438
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	394	59	(335)
REVENUES FROM USE OF MONEY AND PROPERTY	1,730	564	(1,166)
AID FROM OTHER GOVERNMENTAL AGENCIES	56,397	23,363	(33,034)
CHARGES FOR CURRENT SERVICES	13,224	15,278	2,054
OTHER REVENUES	11,669	5,319	(6,350)
TOTAL REVENUES	102,691	65,298	(37,393)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,610	261	3,349
PUBLIC PROTECTION	89,320	47,753	41,567
PUBLIC WAYS AND FACILITIES	3,406	1,544	1,862
HEALTH AND SANITATION	216	-	216
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,458	947	1,511
DEBT SERVICE:			
PRINCIPAL	345	106	239
INTEREST AND FISCAL CHARGES	114	22	92
CAPITAL OUTLAY	16,892	5,851	11,041
TOTAL EXPENDITURES	116,361	56,484	59,877
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,670)	8,814	22,484
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(17,180)	(9,582)	7,598
TRANSFERS FROM OTHER FUNDS	19,664	12,525	(7,139)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	403	403
SALE OF CAPITAL ASSETS	-	47	47
TOTAL OTHER FINANCING SOURCES (USES)	2,484	3,393	909
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,186)	12,207	23,393
FUND BALANCE, JULY 1, 2004	13,159	13,159	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,973	\$ 25,366	\$ 23,393

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,140	2,146	6
REVENUES FROM USE OF MONEY AND PROPERTY	15	18	3
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	2	2
TOTAL REVENUES	2,155	2,166	11
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,155	2,166	11
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,162)	(2,162)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,162)	(2,162)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7)	4	11
FUND BALANCE, JULY 1, 2004	(70)	(70)	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (77)	\$ (66)	\$ 11

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,634	2,638	4
REVENUES FROM USE OF MONEY AND PROPERTY	15	22	7
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	3	3
TOTAL REVENUES	2,649	2,663	14
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,649	2,663	14
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,657)	(2,657)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,657)	(2,657)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(8)	6	14
FUND BALANCE, JULY 1, 2004	(88)	(88)	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (96)	\$ (82)	\$ 14

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 20,879	\$ 24,509	\$ 3,630
LICENSES, PERMITS AND FRANCHISES	49	46	(3)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	2,749	2,480	(269)
AID FROM OTHER GOVERNMENTAL AGENCIES	41,282	17,477	(23,805)
CHARGES FOR CURRENT SERVICES	8	137	129
OTHER REVENUES	714	1,877	1,163
TOTAL REVENUES	65,681	46,526	(19,155)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	130,029	63,408	66,621
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	2,082	722	1,360
INTEREST AND FISCAL CHARGES	622	34	588
CAPITAL OUTLAY	50	50	-
TOTAL EXPENDITURES	132,783	64,214	68,569
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(67,102)	(17,688)	49,414
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(11,401)	(299)	11,102
TRANSFERS FROM OTHER FUNDS	11,397	306	(11,091)
LONG-TERM DEBT ISSUED	5,000	-	(5,000)
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	3,260	3,260
TOTAL OTHER FINANCING SOURCES (USES)	4,996	3,267	(1,729)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(62,106)	(14,421)	47,685
FUND BALANCE, JULY 1, 2004	64,025	64,025	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,919	\$ 49,604	\$ 47,685

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 20,372	\$ 21,468	\$ 1,096
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	60	45	(15)
AID FROM OTHER GOVERNMENTAL AGENCIES	2,679	1,503	(1,176)
CHARGES FOR CURRENT SERVICES	3,721	3,275	(446)
OTHER REVENUES	994	664	(330)
TOTAL REVENUES	27,826	26,955	(871)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	28,599	23,981	4,618
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	434	332	102
TOTAL EXPENDITURES	29,033	24,313	4,720
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,207)	2,642	3,849
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,487)	(1,812)	1,675
TRANSFERS FROM OTHER FUNDS	1,492	1,292	(200)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	32	32
TOTAL OTHER FINANCING SOURCES (USES)	(1,995)	(488)	1,507
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,202)	2,154	5,356
FUND BALANCE, JULY 1, 2004	3,548	3,548	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 346	\$ 5,701	\$ 5,355

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,157	\$ 1,374	\$ 217
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	44	27	(17)
AID FROM OTHER GOVERNMENTAL AGENCIES	909	31	(878)
CHARGES FOR CURRENT SERVICES	708	670	(38)
OTHER REVENUES	35	13	(22)
TOTAL REVENUES	2,853	2,115	(738)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,498	1,697	801
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	30	-	30
TOTAL EXPENDITURES	2,528	1,697	831
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	325	418	93
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(968)	(17)	951
TRANSFERS FROM OTHER FUNDS	96	-	(96)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	10	10
TOTAL OTHER FINANCING SOURCES (USES)	(872)	(7)	865
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(547)	411	958
FUND BALANCE, JULY 1, 2004	568	568	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 21	\$ 980	\$ 959

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	48	5	(43)
AID FROM OTHER GOVERNMENTAL AGENCIES	1,937	1,479	(458)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	3	3
TOTAL REVENUES	1,985	1,487	(498)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	2,192	1,529	663
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	2,192	1,529	663
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(207)	(42)	165
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(207)	(42)	165
FUND BALANCE, JULY 1, 2004	2,332	2,332	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,125	\$ 2,290	\$ 165

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	504	508	4
AID FROM OTHER GOVERNMENTAL AGENCIES	15,794	6,762	(9,032)
CHARGES FOR CURRENT SERVICES	277	2	(275)
OTHER REVENUES	2,040	20	(2,020)
TOTAL REVENUES	18,615	7,292	(11,323)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	4,671	799	3,872
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	16,189	7,804	8,385
TOTAL EXPENDITURES	20,860	8,603	12,257
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,245)	(1,311)	934
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(7,243)	-	7,243
TRANSFERS FROM OTHER FUNDS	5,292	513	(4,779)
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,951)	513	2,464
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,196)	(798)	3,398
FUND BALANCE, JULY 1, 2004	4,575	4,575	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 379	\$ 3,777	\$ 3,398

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	LOCAL LAW ENFORCEMENT BLOCK GRANT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	1	4	3
AID FROM OTHER GOVERNMENTAL AGENCIES	499	114	(385)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	1	1
TOTAL REVENUES	500	119	(381)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	678	232	446
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	22	22	-
TOTAL EXPENDITURES	700	254	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200)	(135)	(381)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(200)	(135)	(381)
FUND BALANCE, JULY 1, 2004	198	198	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (2)	\$ 63	\$ (381)

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 982	\$ 257	\$ (725)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	19	19
AID FROM OTHER GOVERNMENTAL AGENCIES	38,730	37,357	(1,373)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	32	32
TOTAL REVENUES	39,712	37,665	(2,047)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	39,373	37,011	2,362
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST	-	-	-
CAPITAL OUTLAY	60	-	60
TOTAL EXPENDITURES	39,433	37,011	2,422
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	279	654	375
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(150)	(150)	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(150)	(150)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	129	504	375
FUND BALANCE, JULY 1, 2004	(642)	(642)	-
FUND BALANCE, JUNE 30, 2005	\$ (513)	\$ (138)	\$ 375

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	75	-	(75)
REVENUES FROM USE OF MONEY AND PROPERTY	226	210	(16)
AID FROM OTHER GOVERNMENTAL AGENCIES	11,632	7,183	(4,449)
CHARGES FOR CURRENT SERVICES	3,479	2,367	(1,112)
OTHER REVENUES	3,013	3,060	47
TOTAL REVENUES	18,425	12,820	(5,605)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	18,105	11,067	7,038
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	6,690	3,004	3,686
TOTAL EXPENDITURES	24,795	14,071	10,724
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,370)	(1,251)	5,119
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(3,212)	(3,205)	7
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,212)	(3,205)	7
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(9,582)	(4,456)	5,126
FUND BALANCE, JULY 1, 2004	9,892	9,892	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 310	\$ 5,436	\$ 5,126

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 6,389	\$ 7,035	\$ 646
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	438	369	(69)
AID FROM OTHER GOVERNMENTAL AGENCIES	1,861	-	(1,861)
CHARGES FOR CURRENT SERVICES	2,991	2,181	(810)
OTHER REVENUES	768	47	(721)
TOTAL REVENUES	12,447	9,632	(2,815)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	27,934	6,441	21,493
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	27,934	6,441	21,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,487)	3,191	18,678
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(15,487)	3,191	18,678
FUND BALANCE, JULY 1, 2004	16,814	16,814	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,327	\$ 20,005	\$ 18,678

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 25	\$ 130	\$ 105
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	169	274	105
AID FROM OTHER GOVERNMENTAL AGENCIES	77	-	(77)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	271	404	133
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	14,432	4,138	10,294
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	75	-	75
INTEREST AND FISCAL CHARGES	61	-	61
CAPITAL OUTLAY	142	-	142
TOTAL EXPENDITURES	14,710	4,138	10,572
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,439)	(3,734)	10,705
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(789)	(225)	564
TRANSFERS FROM OTHER FUNDS	3,805	2,539	(1,266)
LONG-TERM DEBT ISSUED	-	940	940
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,016	3,254	238
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,423)	(480)	10,943
FUND BALANCE, JULY 1, 2004	13,240	13,240	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,817	\$ 12,760	\$ 10,943

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,680	\$ 1,703	\$ 23
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	3,947	5,100	1,153
REVENUES FROM USE OF MONEY AND PROPERTY	2,905	3,232	327
AID FROM OTHER GOVERNMENTAL AGENCIES	34,568	25,080	(9,488)
CHARGES FOR CURRENT SERVICES	4,109	3,453	(656)
OTHER REVENUES	20,618	22,124	1,506
TOTAL REVENUES	67,827	60,692	(7,135)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,541	2,139	1,402
PUBLIC PROTECTION	23,395	12,243	11,152
PUBLIC WAYS AND FACILITIES	4,409	445	3,964
HEALTH AND SANITATION	20,787	2,460	18,327
PUBLIC ASSISTANCE	8,566	7,503	1,063
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	5,704	2,674	3,030
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	30	28	2
CAPITAL OUTLAY	9,898	3,911	5,987
TOTAL EXPENDITURES	76,330	31,403	44,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,503)	29,289	37,792
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(41,083)	(26,059)	15,024
TRANSFERS FROM OTHER FUNDS	2,219	2,390	171
LONG-TERM DEBT ISSUED	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF CAPITAL ASSETS	-	9	9
TOTAL OTHER FINANCING SOURCES (USES)	(38,864)	(23,660)	15,204
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(47,367)	5,629	52,996
FUND BALANCE, JULY 1, 2004	46,635	46,635	-
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (732)	\$ 52,264	\$ 52,996

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 7	\$ 7
REVENUES FROM USE OF MONEY AND PROPERTY	24	142	118
AID FROM OTHER GOVERNMENTAL AGENCIES	11,070	6,129	(4,941)
CHARGES FOR CURRENT SERVICES	-	45	45
OTHER REVENUES	2,361	1,774	(587)
TOTAL REVENUES	13,455	8,097	(5,358)
EXPENDITURES:			
CAPITAL OUTLAY	115,097	23,214	91,883
TOTAL EXPENDITURES	115,097	23,214	91,883
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(101,642)	(15,117)	86,525
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(931)	(213)	718
TRANSFERS FROM OTHER FUNDS	90,569	50,594	(39,975)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	89,638	50,381	(39,257)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(12,004)	35,264	47,268
FUND BALANCE (DEFICIT), JULY 1, 2004	10,987	10,987	-
FUND BALANCE, JUNE 30, 2005	\$ (1,017)	\$ 46,251	\$ 47,268

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	2	53	51
AID FROM OTHER GOVERNMENTAL AGENCIES	11,070	6,129	(4,941)
CHARGES FOR CURRENT SERVICES	-	45	45
OTHER REVENUES	2,200	1,773	(427)
TOTAL REVENUES	13,272	8,000	(5,272)
EXPENDITURES:			
CAPITAL OUTLAY	102,090	20,125	81,965
TOTAL EXPENDITURES	102,090	20,125	81,965
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,818)	(12,125)	76,693
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(842)	(124)	718
TRANSFERS FROM OTHER FUNDS	82,599	42,998	(39,601)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	81,757	42,874	(38,883)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,061)	30,749	37,810
FUND BALANCE (DEFICIT), JULY 1, 2004	8,169	8,169	-
FUND BALANCE, JUNE 30, 2005	\$ 1,108	\$ 38,918	\$ 37,810

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	1
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	1	1
EXPENDITURES:			
CAPITAL OUTLAY	1,192	291	901
TOTAL EXPENDITURES	1,192	291	901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,192)	(290)	(902)
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	1,192	291	(901)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	1,192	291	(901)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	1	1
FUND BALANCE (DEFICIT), JULY 1, 2004	20	20	-
FUND BALANCE, JUNE 30, 2005	\$ 20	\$ 21	\$ 1

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	22	82	60
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	161	1	(160)
TOTAL REVENUES	183	83	(100)
EXPENDITURES:			
CAPITAL OUTLAY	9,017	2,751	6,266
TOTAL EXPENDITURES	9,017	2,751	(6,266)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,834)	(2,668)	6,166
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	(89)	(89)	-
TRANSFERS FROM OTHER FUNDS	6,480	6,485	5
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	6,391	6,396	5
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,443)	3,728	6,171
FUND BALANCE (DEFICIT), JULY 1, 2004	2,655	2,655	-
FUND BALANCE, JUNE 30, 2005	\$ 212	\$ 6,383	\$ 6,171

See accompanying independent auditor's report.

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 7	\$ 7
REVENUES FROM USE OF MONEY AND PROPERTY	-	6	6
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	13	13
EXPENDITURES:			
CAPITAL OUTLAY	2,798	47	2,751
TOTAL EXPENDITURES	2,798	47	(2,751)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,798)	(34)	2,764
OTHER FINANCING SOURCES:			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	298	820	522
LONG-TERM DEBT ISSUED	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES	298	820	522
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,500)	786	3,286
FUND BALANCE (DEFICIT), JULY 1, 2004	143	143	-
FUND BALANCE, JUNE 30, 2005	<u>\$ (2,357)</u>	<u>\$ 929</u>	<u>\$ 3,286</u>

See accompanying independent auditor's report.